

Town of South Kingstown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Property Tax Collection	\$ 67,962,847	\$ -
Prior Year Property Tax Collection	596,558	-
Interest & Penalty	350,945	-
PILOT & Tax Treaty (excluded from certified levy)	251,905	-
Other Local Property Taxes	-	-
Licenses and Permits	939,827	-
Fines and Forfeitures	110,120	-
Investment Income	174,309	-
Departmental	1,645,726	-
Rescue Run Revenue	863,339	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	387,860	-
Tuition	-	212,649
Impact Aid	-	-
Medicaid	-	472,733
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	385,513
CDBG	17,549	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	8,019	1,603,052
MV Excise Tax Reimbursement	139,730	-
State PILOT Program	173,566	-
Distressed Community Relief Fund	-	-
Library Resource Aid	201,734	-
Library Construction Aid	-	-
Public Service Corporation Tax	378,660	-
Meals & Beverage Tax	821,483	-
Hotel Tax	159,174	-
LEA Aid	-	7,623,268
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	688,624	-
State Food Service Revenue	-	11,710
Incentive Aid	149,526	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	195,427
Other Revenue	-	702,591
Local Appropriation for Education	-	50,313,756
Regional Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 76,021,499	\$ 61,520,700
Transfer from Capital Projects Funds	\$ -	\$ -
Transfer from Other Funds	346,402	-
Debt Proceeds	51,944	-
Other Financing Sources	440,714	-
Rounding	-	-
Total Other Financing Sources	\$ 839,060	\$ -

Town of South Kingstown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

EXPENDITURES	General		Social	Information	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	Technology			Works	Rec	Department
Compensation- Group A	\$ 686,612	\$ 806,735	\$ 467,139	\$ 159,666	\$ 622,373	\$ 714,647	\$ 1,035,226	\$ 933,421	\$ 3,134,287
Compensation - Group B	-	-	-	-	-	-	-	-	589,493
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	7,448	-	796	-	465	876	38,453	19,851	638,986
Overtime - Group B	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	104,954	131,781	78,720	24,040	72,045	87,708	204,219	111,860	604,193
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	113,999
Active Dental insurance- Group A	8,726	10,310	7,452	1,469	8,295	6,041	17,239	9,855	42,726
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	8,062
Payroll Taxes	47,332	59,702	33,701	11,755	46,939	54,531	80,354	71,388	310,517
Life Insurance	325	436	245	61	300	334	671	432	4,670
Defined Contribution- Group A	5,096	8,192	4,238	2,009	4,767	5,855	7,096	7,394	798,313
Defined Contribution - Group B	-	-	-	-	-	-	-	-	4,207
Other Benefits- Group A	3,463	3,794	6,644	354	4,317	3,713	52,945	23,392	34,940
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Local Pension- Group A	-	-	-	-	-	-	-	-	-
Local Pension - Group B	-	-	-	-	-	-	-	-	-
State Pension- Group A	91,719	88,279	41,081	18,035	67,500	65,163	114,349	71,056	-
State Pension - Group B	-	-	-	-	-	-	-	-	55,151
Other Pension	-	-	-	-	-	-	-	-	7,293
Purchased Services	245,346	31,838	30,668	16,953	1,324	52,953	402,201	257,747	20,319
Materials/Supplies	5,191	4,767	24,048	3,094	3,296	110,929	132,502	110,489	39,821
Software Licenses	250	250	1,999	46,659	5,812	3,082	312	-	21,931
Capital Outlays	-	1,456	600	6,352	636	17,919	7,386	12,081	16,517
Insurance	339,909	-	-	-	-	-	-	-	-
Maintenance	12,138	-	4,227	-	-	15,978	9,621	23,016	12,303
Vehicle Operations	752	436	11,011	-	6,285	3,202	133,541	33,671	225,574
Utilities	40,365	-	52,762	-	-	37,041	40,414	64,074	95,224
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	194,403	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	147,885	-	-
Trash Removal & Recycling	-	-	-	-	-	-	10,454	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	201,066	-	-	-	-	-	-	-	-
Other Operation Expenditures	26,530	9,276	3,629	3,213	4,164	2,259	19,428	56,884	68,586
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,827,224	\$ 1,157,251	\$ 768,960	\$ 293,660	\$ 848,517	\$ 1,182,231	\$ 2,648,697	\$ 1,806,611	\$ 6,847,111

Town of South Kingstown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

EXPENDITURES	Fire		Public Safety		Education		Total	Education
	Department	Dispatch	Other	Appropriation	Debt	OPEB		
Compensation- Group A	\$ -	\$ 492,510	\$ 1,258,438	\$ -	\$ -	\$ -	\$ 10,311,054	\$ 29,327,386
Compensation - Group B	-	-	-	-	-	-	589,493	4,625,920
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	86,212	251,614	-	-	-	1,044,701	-
Overtime - Group B	-	-	-	-	-	-	-	63,710
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	96,899	238,078	-	-	-	1,754,497	3,572,735
Active Medical Insurance- Group B	-	-	-	-	-	-	113,999	1,405,131
Active Dental insurance- Group A	-	6,852	15,977	-	-	-	134,941	310,360
Active Dental Insurance- Group B	-	-	-	-	-	-	8,062	110,800
Payroll Taxes	-	41,895	106,866	-	-	-	864,980	2,512,592
Life Insurance	-	286	1,488	-	-	-	9,249	179,400
Defined Contribution- Group A	-	4,659	2,088	-	-	-	849,706	154,549
Defined Contribution - Group B	-	-	-	-	-	-	4,207	40,226
Other Benefits- Group A	-	1,005	14,670	-	-	-	149,236	287,491
Other Benefits- Group B	-	-	-	-	-	-	-	-
Local Pension- Group A	-	-	-	-	-	-	-	-
Local Pension - Group B	-	-	-	-	-	-	-	-
State Pension- Group A	-	42,607	70,381	-	-	-	670,169	3,818,120
State Pension - Group B	-	-	-	-	-	-	55,151	480,375
Other Pension	-	-	-	-	-	-	7,293	-
Purchased Services	-	2,771	185,024	-	-	-	1,247,144	9,900,200
Materials/Supplies	-	2,612	29,647	-	-	-	466,396	765,605
Software Licenses	-	3,570	6,512	-	-	-	90,378	118,719
Capital Outlays	-	-	23,633	-	-	-	86,580	1,380,702
Insurance	-	-	-	-	-	-	339,909	237,246
Maintenance	-	1,678	3,644	-	-	-	82,604	308,308
Vehicle Operations	-	-	68,833	-	-	-	483,305	18,771
Utilities	-	12,985	18,928	-	-	-	361,793	866,266
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	194,403	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	147,885	-
Trash Removal & Recycling	-	-	-	-	-	-	10,454	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	201,066	-
Other Operation Expenditures	-	9,353	32,550	-	-	-	235,871	-
Local Appropriation for Education	-	-	-	50,313,756	-	-	50,313,756	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	685,608	-	685,608	-
Municipal Debt- Interest	-	-	-	-	147,062	-	147,062	-
School Debt- Principal	-	-	-	-	1,308,392	-	1,308,392	-
School Debt- Interest	-	-	-	-	185,721	-	185,721	-
Retiree Medical Insurance- Total	-	-	-	-	-	438,236	438,236	462,861
Retiree Dental Insurance- Total	-	-	-	-	-	5,072	5,072	38,572
OPEB Contribution- Total	-	-	-	-	-	425,000	425,000	175,000
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 805,894	\$ 2,328,370	\$ 50,313,756	\$ 2,326,783	\$ 868,308	\$ 74,023,372	\$ 61,161,044

Transfer to Capital Project Funds	\$ 1,292,600	\$ -
Transfer to Other Funds	454,300	-
Payment to Bond Escrow Agent	-	-
Other Financing Uses	420,000	-
Total Other Financing Uses	\$ 2,166,900	\$ -
Net Change in Fund Balance	670,287	359,656
Fund Balance - beginning of year	13,026,211	3,212,595
Fund Balance - end of year	\$ 13,696,498	\$ 3,572,251

Town of South Kingstown
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
General Fund	\$ 74,015,777	\$ 921,402	\$ 20,415,891	\$ 54,317,275	\$ 204,013	\$ 11,877,508	\$ 12,081,521
Senior Services	436,211	402,047	778,261	-	59,997	182,787	242,784
EMS Billing	863,338	-	170,133	575,000	118,205	965,916	1,084,121
CDBG Grants	554,448	-	554,448	-	-	-	-
Debt Service	740,568	1,875,286	2,327,783	-	288,071	-	288,071
Totals per audited financial statements	\$ 76,610,342	\$ 3,198,735	\$ 24,246,516	\$ 54,892,275	\$ 670,286	\$ 13,026,211	\$ 13,696,497

Reconciliation from financial statements to MTP2

Local Appropriation to Education is not a GAAP expenditure.	\$ -	\$ -	\$ 50,313,756	\$ (50,313,756)	\$ -	\$ -	\$ -
Reduction in CDBG grants to account for offsetting administration costs reimbursed to General Fund.	(536,898)	-	(536,898)	-	-	-	-
Debt Proceeds are a GAAP revenue not other Finance Sources.	(51,944)	51,944	-	-	-	-	-
Eliminate Transfer between General Fund and Debt Service.	-	(1,434,572)	-	(1,434,572)	-	-	-
Eliminate Transfer between General Fund and Senior Service.	-	(402,047)	-	(402,047)	-	-	-
Eliminate Transfer between EMS Billing and General Fund.	-	(575,000)	-	(575,000)	-	-	-
Rounding.	(1)	-	(2)	-	1	-	1
Totals Per MTP2	\$ 76,021,499	\$ 839,060	\$ 74,023,372	\$ 2,166,900	\$ 670,287	\$ 13,026,211	\$ 13,696,498

Town of South Kingstown
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
School Unrestricted Fund	\$ 10,854,273	\$ 50,339,617	\$ 60,336,464	\$ 498,185	\$ 359,241	\$ 3,144,991	\$ 3,504,232
Enterprise Fund	988,593	-	983,204	-	5,389	67,604	72,993
School Special Revenue Funds	1,884,879	-	1,884,879	-	-	-	-
Totals per audited financial statements	\$ 13,727,745	\$ 50,339,617	\$ 63,204,547	\$ 498,185	\$ 364,630	\$ 3,212,595	\$ 3,577,225

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on Financial Statements but an expenditure on MTP2.	\$ 50,313,756	\$ (50,313,756)	\$ -	\$ -	\$ -	\$ -	\$ -
Trust Fund Income.	25,861	(25,861)	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on Financial Statements only.	(2,449,310)	-	(2,449,310)	-	-	-	-
In Financial Statements as fund transfer, reported in UCOA file as expenditure.	-	-	248,185	(248,185)	-	-	-
Transfer to Capital Fund, not in UCOA file, listed as capital expenditure on MTP2.	-	-	250,000	(250,000)	-	-	-
For Financial Statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund. On MTP2, revenue & expenditures reported once.	(65,267)	-	(65,267)	-	-	-	-
Less Commodities reported from GAAP financials, but not in UCOA file.	(32,085)	-	(32,085)	-	-	-	-
Less Depreciation recorded for GAAP but not in UCOA file.	-	-	(3,359)	-	3,359	-	3,359
Add Food Service equipment, in UCOA file as an expenditure, booked as asset in Financials Statements.	-	-	8,338	-	(8,338)	-	(8,338)
Miscellaneous variances between UCOA & Financial Statements, (rounding).	-	-	(5)	-	5	-	5
Totals Per MTP2	\$ 61,520,700	\$ -	\$ 61,161,044	\$ -	\$ 359,656	\$ 3,212,595	\$ 3,572,251